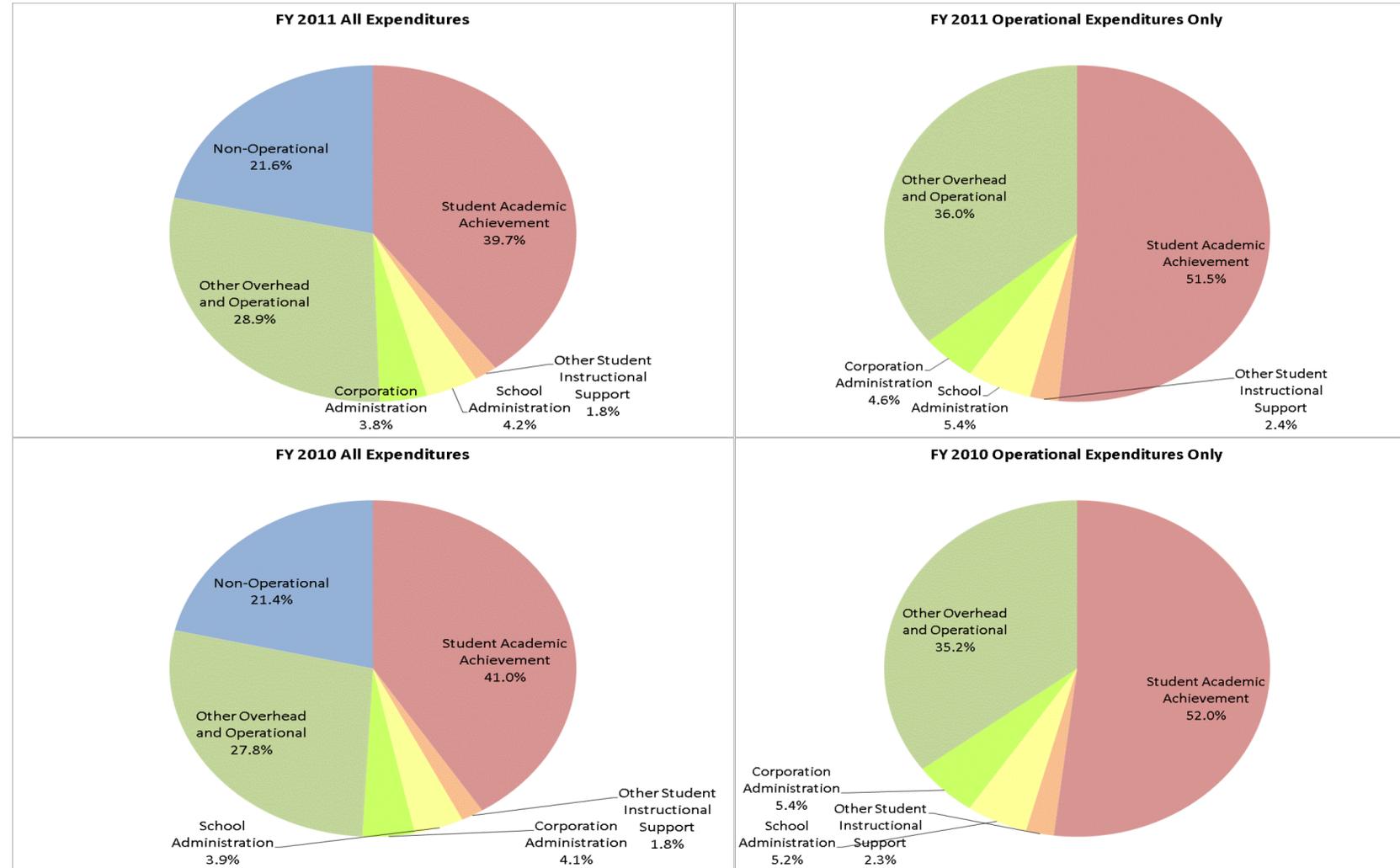


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frankton-Lapel Community Schs (5245)

Frankton-Lapel Community Schs (5245)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$9,083,806	47.3%	\$9,981,774	50.2%	\$10,560,555	41.0%	\$10,633,507	39.7%
Student Instructional Support	\$1,235,349	6.4%	\$1,255,459	6.3%	\$1,477,094	5.7%	\$1,607,834	6.0%
Overhead and Operational	\$4,145,584	21.6%	\$4,297,761	21.6%	\$8,236,637	32.0%	\$8,765,238	32.7%
Nonoperational	\$4,752,543	24.7%	\$4,332,527	21.8%	\$5,505,014	21.4%	\$5,778,076	21.6%
Grand Total	\$19,217,281		\$19,867,521		\$25,779,300		\$26,784,656	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	53.7%	56.6%	46.7%	45.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frankton-Lapel Community Schs (5245)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$42,896	\$298,187	\$361,574		> 500%	21%
	11100 Regular Programs; Elementary	\$2,802,808	\$3,112,170	\$3,660,145	\$3,809,957	36%	22%	4%
	11200 Regular Programs; Middle/Junior High	\$714,578	\$542,722	\$970,387	\$1,219,654	71%	125%	26%
	11300 Regular Programs; High School	\$1,740,673	\$2,116,188	\$2,633,727	\$2,615,087	50%	24%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma		\$18,743	\$54,730	\$57,296		206%	5%
	11420 Vocational Education; Agriculture B	\$38,354	\$35,832	\$44,580	\$47,616	24%	33%	7%
	11450 Vocational Education; Consumer and Homemaking	\$94,285	\$112,128	\$110,577	\$114,304	21%	2%	3%
	12110 Gifted And Talented; Gifted and Talented	\$36,519	\$34,709	\$104,939	\$116,927	220%	237%	11%
	12210 Mental Disabilities; Mild Mental Disabilities	\$128,179	\$182,012	\$569,443	\$701,064	447%	285%	23%
	12350 Physical Impairment; Homebound		\$200	\$1,078	\$6,186		> 500%	474%
	12420 Emotional Disabilities; Emotional Disabilities; All Others		\$12,249	\$29,603			-100%	-100%
	12510 Culturally Different; Communication Disorders	\$65,304	\$13,885	\$107,641	\$145,681	123%	> 500%	35%
	12520 Culturally Different; Compensatory		\$15,586	\$40,911	\$11,161		-28%	-73%
	12610 Learning Disability	\$102,824	\$105,231	\$59,552		-100%	-100%	-100%
	12710 Equal Opportunity At Risk	\$101,575	\$115,222	\$139,255	\$152,889	51%	33%	10%
	12810 Special Education Preschool	\$54,908	\$31,920	\$64,478	\$67,027	22%	110%	4%
	12900 Other Special Programs	\$222,617	\$71,514	\$305,612	\$181,355	-19%	154%	-41%
	14100 Summer School Programs; Elementary	\$14,145				-100%		
	14300 Summer School Programs; High School	\$38,467	\$29,894	\$23,234		-100%	-100%	-100%
	16100 Remediation Testing	\$80,403	\$64,738	\$1,263	\$9,036	-89%	-86%	> 500%
	16200 Preventive Remediation	\$12,352	\$54,888	\$33,556	\$33,262	169%	-39%	-1%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$8,544	\$17,878			109%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$79,269	\$72,634	\$46,687	\$141,875	79%	95%	204%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$785,878	\$312,119	\$516,633	\$502,635	-36%	61%	-3%
	22110 Improvement of Instruction; Service Area Direction			\$2,805				-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,020	\$31,240	\$32,048	\$9,001	-47%	-71%	-72%
	22130 Improvement of Instruction; Instructional Staff Training	\$9,150	\$41,894	\$14,837	\$10,135	11%	-76%	-32%
	22190 Improvement of Instruction; Other Improvement of Instructional Services		\$2,000				-100%	
	22210 Library/Media Services; Service Area Direction	\$17,062				-100%		
	22220 Library/Media Services; School Library	\$173,111	\$151,963	\$118,711	\$67,490	-61%	-56%	-43%
	22230 Library/Media Services; Audiovisual	\$529	\$462	\$343	\$781	48%	69%	128%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$4,626		\$280,379	\$35,972	> 500%		-87%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$9,600				-100%		
	22360 Instruction, Related Technology; Network Support		\$100,733				-100%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$21,709				-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$116,461	\$273,465	\$286,671	\$196,165	68%	-28%	-32%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,072			\$1,500	-51%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$12,004				-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$312,474	\$426,737					
Student Academic Achievement Total		\$7,797,950	\$8,137,978	\$10,560,555	\$10,633,507	36%	31%	1%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$223,156	\$149,323	\$204,220	\$256,094	15%	72%	25%
	21290 Guidance Services; Other Guidance Services			\$45	\$356			> 500%
	21320 Health Services; Medical Services	\$218	\$10,854	\$2,283	\$1,992	> 500%	-82%	-13%
	21340 Health Services; Nurse Services	\$58,599	\$89,679	\$160,192	\$162,574	177%	81%	1%
	21810 Special Education Administration; Service Area Direction	\$56,302	\$63,986	\$92,653	\$70,160	25%	10%	-24%
	24100 Office of The Principal	\$688,943	\$699,438	\$1,017,701	\$1,116,658	62%	60%	10%
Student Instructional Support Total		\$1,027,217	\$1,013,280	\$1,477,094	\$1,607,834	57%	59%	9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,889	\$15,347	\$22,473	\$15,071	-28%	-2%	-33%
	23120 Board of Education; Service Area Assistants	\$37,194	\$38,547	\$46,597	\$48,878	31%	27%	5%
	23150 Board of Education; Legal Services	\$23,876	\$13,330	\$35,059	\$15,406	-35%	16%	-56%
	23160 Board of Education; Promotion Expenses	\$15,965	\$34,115	\$5,888	\$4,547	-72%	-87%	-23%
	23190 Board of Education; Other Governing Body Services	\$63	\$6,564	\$7,187	\$523	> 500%	-92%	-93%
	23210 Executive Administration; Office of The Superintendent	\$269,027	\$247,521	\$399,193	\$420,245	56%	70%	5%
	23220 Executive Administration; Community Relations	\$3,496	\$806	\$7,527	\$5,933	70%	> 500%	-21%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frankton-Lapel Community Schs (5245)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	23290 Executive Administration; Other Executive Administration Services	\$4,508	\$9,366	\$8,554	\$6,274	39%	-33%	-27%
	25140 Fiscal Services; Receiving and Disbursing Funds		\$360	\$566	-\$4,451	< -500%	-1336%	-887%
	25150 Fiscal Services; Payroll Services	\$1,092		\$310	\$142	-87%		-54%
	25191 Other Fiscal Services; Refund of Revenue	\$39,950	\$79,465	\$151,231	\$17,621	-56%	-78%	-88%
	25192 Other Fiscal Services; Petty Cash			\$16				-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$23	\$2,314	\$159	\$2,003	> 500%	-13%	> 500%
	25196 Other Fiscal Services; Cash Change	\$277				-100%		
	25199 Other Fiscal Services; Other	\$151,608				-100%		
	25790 Personnal Services; Other Professional Services			\$160,299	\$179,302			12%
	25810 Administrative Technology Services; Technology Services Supervison And Administration			\$218,422	\$192,695			-12%
	25850 Administrative Technology Services; Network Support			\$5,100	\$97,970			> 500%
	25910 Judgments				\$8,899			
	25920 Ditch Assessments	\$634	\$358	\$495	\$159	-75%	-56%	-68%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$73,833				-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$900,834	\$1,083,371	\$1,994,690	\$1,903,633	111%	76%	-5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,608			\$3,101	93%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$330,522	\$119,638	\$246,640	\$458,248	39%	283%	86%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,089	\$710					
	26499 2007 Account Code - Other	\$30,974	\$79,210					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$51,742				-100%		
	26600 Operation and Maintenance of Plant Services; Security Services		\$27,497	\$38,508	\$40,181		46%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$75,120	\$159,696	\$2,478,584	\$2,684,154	> 500%	> 500%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$58			\$68,367	> 500%		
	27010 Student Transportation; Service Area Direction	\$70,722	\$78,316	\$35,437	\$41,031	-42%	-48%	16%
	27100 Student Transportation; Vehicle Operation	\$517,216	\$753,160	\$940,625	\$983,558	90%	31%	5%
	27200 Student Transportation; Monitoring Services	\$2,041		\$168		-100%		-100%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$129,367	\$159,172	\$216,763	\$217,269	68%	37%	0%
	27400 Student Transportation; Purchase of School Buses	\$120,567	\$228,316	\$154,114	\$337,112	180%	48%	119%
	27500 Student Transportation; Insurance on Buses	\$22,931	\$40,199	\$30,049	\$53,068	131%	32%	77%
	27900 Student Transportation; Other Student Transportation Services	\$21,219	\$20,453	\$27,207	\$11,355	-46%	-44%	-58%
	31100 Food Services Operations; Service Area Direction	\$24,839	\$33,241	\$49,709	\$51,811	109%	56%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$256,039	\$288,471	\$475,255	\$420,183	64%	46%	-12%
	31400 Food Services Operations; Food Purchases	\$294,137	\$311,555	\$478,068	\$478,934	63%	54%	0%
	31900 Other Food Services	\$3,712	\$2,732	\$1,742	\$2,018	-46%	-26%	16%
Overhead and Operational Total		\$3,497,171	\$3,833,830	\$8,236,637	\$8,765,238	151%	129%	6%
Nonoperational								
	33200 Community Recreation	\$9,328	\$12,604	\$2,061	-\$2,002	-121%	-116%	-197%
	33400 Athletic Coaches	\$146,604	\$255,645	\$156,171	\$139,823	-5%	-45%	-10%
	33910 High School Band Uniforms	\$15,000				-100%		
	33940 Child Care Services	\$68,747	\$190,447	\$174,181	\$99,191	44%	-48%	-43%
	33990 Other Community Services; Other	\$8,388	\$1,098	\$70,593	\$75,480	> 500%	> 500%	7%
	43000 Facilities Acquisition and Construction; Professional Services	\$133,500	\$38,401	-\$600	\$185,018	39%	382%	
	45100 Building Acquisition, Construction and Improvements	\$586,436	\$284,063	\$130,777	\$25,427	-96%	-91%	-81%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$6,416	\$2,340	\$36,430		468%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$728	\$36,085	\$101,141	\$65,249	> 500%	81%	-35%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$633,166	\$317,565	\$276,131	\$204,273	-68%	-36%	-26%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$63,998	\$143,232	-\$176,289	\$197,754	209%	38%	
	51100 Debt Services; Principal on Debt; Bonds	\$565,000	\$165,000	\$215,000	\$225,000	-60%	36%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$10,803	\$72,458	\$39,385	\$28,373	163%	-61%	-28%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$44,548	\$32,867	\$77,702	\$10,343	-77%	-69%	-87%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,314,000	\$2,545,000	\$4,362,500	\$4,409,500	91%	73%	1%
	54200 Common School Fund; Principal	\$111,509	\$137,982	\$73,920	\$78,218	-30%	-43%	6%
Nonoperational Total		\$4,711,754	\$4,238,862	\$5,505,014	\$5,778,076	23%	36%	5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$142,381	\$102,310					
	26492 2007 Account Code - Social Security	\$684,076	\$750,990					
	26493 2007 Account Code - Workmen's Compensation	\$62,867	\$59,802					
	26494 2007 Account Code - Group Insurance	\$1,289,493	\$1,597,047					
	26496 2007 Account Code - Unemployment Compensation	\$4,374	\$2,442					

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frankton-Lapel Community Schs (5245)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay		\$130,980					
Prorated By Fund Total		\$2,183,191	\$2,643,571					